It is requested that the shanbhogs may be directed to report whenever the houses become vacant after temporary occupation and the tax remitted thereupon without a formal relinquishment.

Reply of Government.—No change is necessary. There is no hardship involved in requiring a person to give intimation of a house having been vacated It will be difficult for the shanbhog to find out whether a house has really been vacated.

SUBJECT No. 137.

Abolition of the mohatarfa tax on oil mills.

Mr. Rajagopaliengar, Chikballapur Taluk.

Summary of discussion.—The tax on oil mills may be abolished as the price of oilseeds has risen. Even if an oil mill is kept in the house, a separate tax is levied on it.

Reply of Government.—The tax has been levied under a longstanding practice which cannot be changed.

SUBJECT No. 138.

Tax on *kanas*.

Messrs. Lingappa, Harihar Sub-Taluk, Chikramanna, Byre-Gowda, Sonne Gowda and Dodda Vembrallaiya, Kolar Taluk.

Summary of discussion.—Kandayam is being levied on village sites used as *kanas* for some years past, but no such kandayam is levied in the British Territories. The matter was brought to the notice of Government more than once and it was ordered that the necessary orders would be passed after taking the opinion of the Revenue Commissioner. Pray that early orders may be passed in the matter of abolishing the tax.

Reply of Government.—A report from the Revenue Commissioner has been called for and is awaited.

SUBJECT No. 139.

Tax on vacant sites.

(*a*) Mr. Honnalinge Gowda, Gubbi Taluk.

(*b*) Mr. Chendrasekharaiya, Nagamangala Taluk.

Summary of discussion.—(*a*) Vacant building sites are assessed at 8 annas even if less than 1 gunta in extent. It is requested that a graduated scale of assessment may be introduced, taxing 2 annas for sites less than 1 gunta, 4 annas for sites over 1 gunta and less than 5 guntas, and 8 annas for sites above 5 guntas.

(*b*) The minimum tax on vacant sites may be reduced to 2 annas.

Reply of Government.—Not necessary.

SUBJECT No. 140.

Remedy for the default of co-sharers and of the registered occupant of a survey number to pay their respective shares of land revenue.

Messrs. A. Narasimha Iyengar, Sagar Taluk; and Nadig Bhima Rao, Channagiri Taluk.

Summary of discussion.—When one of the co-holders or co-sharers of a survey number resigns his share thereof or fails to pay the assessment due thereon, the holders of the remaining portion of the survey number and the registered occupant are obliged to take up the said share and pay the assessment thereon. Sometimes, the registered occupant does not pay up his share of the assessment and thus defrauds the co-sharers. They are thus put to much hardship by being obliged to take up land which is not required by them. It is prayed that the existing rules on the subject may be so altered as to remove this defect, and that only the interest of the defaulter in the land may be caused to be sold by auction.

Reply of Government.—No change is necessary. If such share is above the prescribed minimum, it can be made a separate survey number under the rules during resurvey. It would be inconvenient to allow subdivisions to be made at other times.

SUBJECT No. 141.

Variation in rates in the revision settlement.

Mr. S. R. Balakrishna Rao, Nagar Sabha.

Summary of discussion.—Committees of land owners may be formed in each taluk, whose advice regarding the grouping and classification of lands with reference to the yield may be sought before fixing the rates of settlement. This will minimise the variation in the rates in the revision settlement. There is a great deal of inequality in the rates now imposed as local circumstances are not sufficiently considered. Lands in neighbouring villages of the same quality are assessed differently. All this may be avoided if the people are consulted with regard to grouping or alteration of rates.

Reply of Government.—It is not practicable to appoint such committees. The rules allow of appeals being made to Government where the grouping is objected to. Peculiar local circumstances may be brought to the notice of the Survey Department through the local Revenue officers.

SUBJECT No. 142.

Remission of notice fees in special cases.

Messrs. Chikka Guruva Reddi, Bangalore Taluk; Ranganna, Manjarabad Taluk, and A. Narasimhiengar, Sagar Taluk.

Summary of discussion.—The Taluk authorities issue notices for the recovery of arrears of assessment. After paying the assessment, the ryots petition the Amildars to excuse them from paying the notice fee, but they are told that they are not empowered to do so. It is requested that discretionary powers may be vested in Amildars to excuse the notice fee under special circumstances.

Reply of Government.—Under consideration.

SUBJECT No. 143.

Subdivision of occupied lands.

Mr. M. Venkataramaiya, Manjarabad Taluk.

Summary of discussion.—Occupied lands are not allowed to be subdivided without the permission of Government. This leads to many inconveniences. With a view to afford facilities, rules may be framed that, during the time of resurvey, the Survey Department may subdivide occupied lands according to the request of the khatedar himself, of the joint-khatedar, the purchaser or hissedar with possession and enjoyment, and that these subdivisions may be separately numbered and entered in the Government accounts. The consent of the khatedar should not be required before such subdivision is ordered as it is his interest to oppose it. Even when a decree of court is produced declaring a person's right to a specific share in the land it is not subdivided, if the khatedar is unwilling.

Reply of Government.—There is separate provision regarding partition of lands under a decree of court. The existing rules provide all reasonable facilities for such subdivision.